

U.S. TREASURY DEPARTMENT
Internal Revenue Service
Washington 25, D. C.

Alcohol and Tobacco Tax Division
Industry Circular No. 56-12

April 12, 1956

Reports on Forms 52-D and 45 of Products
Bottled or Packaged Especially for Export

Proprietors of taxpaid bottling houses
and rectifying plants:

1. The purpose of this circular is to advise proprietors of taxpaid bottling houses and rectifying plants of reduced requirements in reporting on Forms 52-D and 45, respectively, distilled spirits and wines bottled or packaged especially for export with benefit of drawback under the provisions of the regulations in 26 CFR Part 252.

2. Proprietors of taxpaid bottling houses and rectifiers are no longer required to declare an intention to bottle or package, or rectify and bottle or package, distilled spirits or wines especially for export with benefit of drawback. Accordingly, certain reporting requirements of Forms 52-D and 45 are no longer necessary. Pending appropriate revision of these forms, the following information is provided in regard to such requirements.

Taxpaid Bottling Houses

3. Products Dumped and Bottled, Form 52-D. It is no longer necessary to identify in part 2, columns 8 and 14, nor separately report in part 5, columns 1 through 6, on lines 13 and 17, products dumped for bottling for export. This will result in such products being considered as, and included in, the totals of distilled spirits and wines for domestic purposes reported in part 5, columns 1 through 6, lines 1 through 12, and 14, 15, and 16. However, products bottled especially for export with benefit of drawback will continue to be identified in part 2, column 19, and to be reported separately in part 5, columns 7 and 8, lines 13 and 17.

4. Products Packaged, Form 52-D. It is no longer necessary to report distilled spirits and wines dumped and packaged for export with benefit of drawback on a separate page of part 2 of Form 52-D. However, part 2 will include all products dumped, whether ultimately bottled or packaged for domestic or export purposes, and packages filled for export will be reported in part 2, columns 17 to 21, on a separate line from bottles filled from the same lot. Such entries will be identified in column 17 by the symbols "Pkgs." and in column 19 by the symbols "Exp.". In such case, the total quantity of unrectified products in packages should be separately reported in part 4, columns 1 and 2, at new lines 14 1/2 and 30 1/2 designated

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"Unrectified products packaged for export (Part 2, columns 20 or 21, unrectified "Pkgs." for "Exp." items)" and the total quantity of rectified products in packages separately reported in part 4, columns 1 and 2, at new lines 15 1/2 and 31 1/2 designated "Rectified products packaged for export (part 2, columns 20 or 21, Rectified "Pkgs." for "Exp." items)."

5. Repackaging of Products Stored on Premises, Form 52-D. Products removed from case storage or export storage for bottling or packaging for export may be reported in part 2, in the same manner as any other products dumped for bottling or packaging as described in paragraphs 3 and 4. Such removals will be reported in part 4, at lines 23, 34, or 35, as the case may be, and at line 3. The line designations will be revised to show that the transaction was for "packaging," "bottling," "repackaging," or "rebottling," as applicable. The heading over columns 3 through 6 of part 3 may be revised to read "Products Removed for Packaging, Bottling, Repackaging, or Rebottling" in order that such heading may be descriptive of the actual transactions.

Rectifying Plants

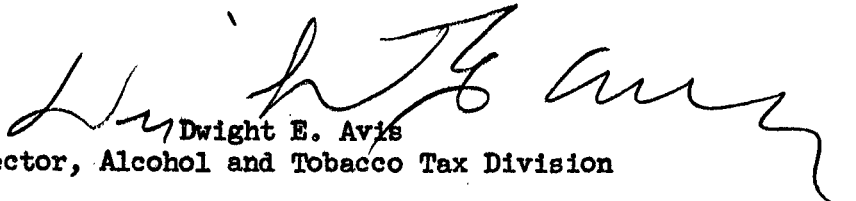
6. Products Dumped and Bottled or Packaged, Form 45. It is no longer necessary to identify products dumped for rectification and bottling or packaging especially for export with benefit of drawback, or products dumped for bottling or packaging (without rectification) for that purpose, in part 2, column 6, or part 4, columns 8 or 14, nor to report such products separately in part 7, columns 1 through 9, line 15. Such products will be included in the totals of distilled spirits and wines for domestic purposes reported in part 7, columns 1 through 9, lines 1 through 14. It is no longer necessary to identify packaged rectified products to be bottled for export in column 16 of part 3. Column 16 of part 3 should identify products rectified and packaged for export, as well as rectified products bottled for export. Entries of products bottled for domestic consumption and entries of bottling for export should be made on separate lines in the order of their bottling. Similarly, products bottled especially for export with benefit of drawback will continue to be identified in part 4, column 19, and will be reported separately in part 7, columns 10 and 11, line 15.

7. Products Packaged Without Rectification, Form 45. It is no longer necessary to report distilled spirits and wines dumped and packaged for export with benefit of drawback on a separate page of part 4 of Form 45. However, part 4 will include all products dumped for bottling or packaging without rectification, whether for domestic or for export purposes, and quantities in packages filled for export will be reported in part 4, columns 17 through 21, on a separate line from quantities in bottles that may be filled from the same lot. Such entries will be identified in columns 17 by

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the legend "Pkgs." and in column 19 by the legend "Exp.". The total quantities in such packages should be reported separately in part 6, at new lines 25 1/2 and 48 1/2, designated "Unrectified Products Packaged for Export (part 4, column 21, Unrectified "Pkgs." for "Exp." items)" or at new lines 26 1/2 and 45 1/2 designated "Repackaged rectified products (part 4, column 21, rectified "Pkgs." for "Exp." items)," as the case may be. The heading over columns 7 through 9 of part 7 should be revised to read "Unrectified Products Dumped for Bottling or Packaging."

8. Repackaging of Products Stored on Premises, Form 45. Products removed from the finished products room or export storage room for bottling or packaging for export may be reported in part 2 or 4 in the same manner as any other products dumped for bottling or packaging as described in paragraphs 6 and 7. Such removals for dumping will be reported in part 6, at lines 38, 39, 52, or 53, as the case may be, and at line 3. The line designations will be revised to show that the transaction was for "packaging," "bottling," "repackaging," or "rebottling," as applicable. The headings over columns 3 through 6 of part 5 should be revised to read "Products Removed for Packaging, Bottling, Repackaging, or Rebottling", in order that such heading may be descriptive of the actual transaction.


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